

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

1. – 11. (canceled)

12. (currently amended) A method for manufacturing a single pole type magnetic write head including a main pole and an auxiliary pole, comprising the steps of:

forming a groove on an inorganic insulating layer;

forming a magnetic layer serving as the main pole of the write head in the groove; and

forming a recess in the magnetic layer on a trailing side of an air bearing surface thereof,

wherein the outline of the main pole as seen from the air bearing surface side has a first line segment opposed to the auxiliary pole and a second line segment opposed to the first line segment, and the second line segment has one or more points closer to the first line segment than opposite ends of the second line segment;  
and

wherein the recess is formed by ion milling.

13. (canceled)

14. (previously presented) The method for manufacturing a single pole type magnetic head according to claim 12, wherein the recess is formed by removing a part of the magnetic layer with any one of the following methods of CMP, acid treatment, RIE, and milling.

15. (previously presented) The method for manufacturing a single pole type magnetic head according to claim 12, wherein the step of forming the groove on the inorganic insulating layer includes a step of forming a resist pattern on the inorganic insulating layer and the step of performing etching using the resist pattern as a mask.

16. – 21. (canceled)